

 सत्यमेव जयते	राजस्थान राज-पत्र विशेषांक	RAJASTHAN GAZETTE Extraordinary
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भाग 4 (ग)

उप-खण्ड (II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये  
कानूनी आदेश तथा अधिसूचनाएं।

**FINANCE DEPARTMENT**

**(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, April 07, 2020**

**S.O. 223:-**In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Rajasthan Goods and Services Tax (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Rajasthan Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31<sup>st</sup> March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-

“Provided that any registered person who opts to pay tax under section 10 for the Financial Year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30<sup>th</sup> day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 upto the 31<sup>st</sup> day of July, 2020.”.

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

**[F.12(46)FD/Tax/2017-Pt.-V-162]**

**By order of the Governor,**

Nishant Jain,

**Joint Secretary to the Government.**